

11-41-101. Title.

This chapter is known as the "Prohibition on Sales and Use Tax Incentive Payments Act."

Enacted by Chapter 283, 2004 General Session

11-41-102. Definitions.

As used in this chapter:

- (1) "Agreement" means an oral or written agreement between a:
 - (a) (i) county; or
 - (ii) municipality; and
 - (b) person.
- (2) "Municipality" means a:
 - (a) city; or
 - (b) town.
- (3) "Payment" includes:
 - (a) a payment;
 - (b) a rebate;
 - (c) a refund; or
 - (d) an amount similar to Subsections (3)(a) through (c).
- (4) "Regional retail business" means a:
 - (a) retail business that occupies a floor area of more than 80,000 square feet;
 - (b) dealer as defined in Section 41-1a-102;
 - (c) retail shopping facility that has at least two anchor tenants if the total number of anchor tenants in the shopping facility occupy a total floor area of more than 150,000 square feet; or
 - (d) grocery store that occupies a floor area of more than 30,000 square feet.
- (5) (a) "Sales and use tax" means a tax:
 - (i) imposed on transactions within a:
 - (A) county; or
 - (B) municipality; and
 - (ii) except as provided in Subsection (5)(b), authorized under Title 59, Chapter 12, Sales and Use Tax Act.
- (b) Notwithstanding Subsection (5)(a)(ii), "sales and use tax" does not include a tax authorized under:
 - (i) Subsection 59-12-103(2)(a)(i);
 - (ii) Subsection 59-12-103(2)(b)(i);
 - (iii) Subsection 59-12-103(2)(c)(i);
 - (iv) Subsection 59-12-103(2)(d)(i)(A);
 - (v) Section 59-12-301;
 - (vi) Section 59-12-352;
 - (vii) Section 59-12-353;
 - (viii) Section 59-12-603; or
 - (ix) Section 59-12-1201.
- (6) (a) "Sales and use tax incentive payment" means a payment of revenues:
 - (i) to a person;

- (ii) by a:
 - (A) county; or
 - (B) municipality;
- (iii) to induce the person to locate or relocate a regional retail business within the:
 - (A) county; or
 - (B) municipality; and
 - (iv) that are derived from a sales and use tax.
- (b) "Sales and use tax incentive payment" does not include funding for public infrastructure.

Amended by Chapter 286, 2008 General Session
Amended by Chapter 384, 2008 General Session

11-41-103. Prohibition on a county or municipality making a sales and use tax incentive payment or entering into an agreement to make a sales and use tax incentive payment.

- A county or municipality may not:
- (1) make a sales and use tax incentive payment under an agreement entered into on or after July 1, 2004; or
 - (2) enter into an agreement on or after July 1, 2004 to make a sales and use tax incentive payment.

Enacted by Chapter 283, 2004 General Session